GOVERNMENT OF ANDHRA PRADESH
ABSTRACT

The Andhra Pradesh Goods and Services Tax Act, 2017 (Act No.16 of 2017)-Section 9(3) of the Act-Notifying the services which attract tax on reverse charge basis – Notification- Orders - Issued.

REVENUE (COMMERCIAL TAXES-II) DEPARTMENT

G.O.Ms.No.256 Dated:29-06-2017.
Read the following:

1. The Andhra Pradesh Goods and Services Tax Act, 2017 (Act No.16 of 2017) published in Extraordinary issue of Andhra Pradesh Gazette No.16, Part.IV.B, Dt:07-06-2017.
2. From the Commissioner, Commercial Taxes, A.P., Vijayawada Letter No.CCW/ GST/74/2015, dated 27.6.2017.

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O R D E R:

The following notification will be published in an Extra-ordinary issue of the Andhra Pradesh Gazette, Dated:29-06-2017.

NOTIFICATION

In exercise of the powers conferred by sub-section (3) of section 9 of the Andhra Pradesh Goods and Services Tax Act, 2017 (Act No.16 of 2017), the Government on the recommendations of the Council hereby notifies that on categories of supply of services mentioned in column (2) of the Table below, supplied by a person as specified in column (3) of the said Table, the whole of State tax leviable under section 9 of the said Andhra Pradesh Goods and Services Tax Act, shall be paid on reverse charge basis by the recipient of the such services as specified in column (4) of the said Table:-

Table

Sl. No.	**Category of Supply of Services**	**Supplier of service**	**Recipient of Service**
(1)	**(2)**	**(3)**	**(4)**
1	Supply of Services by a goods transport agency (GTA) in respect of transportation of goods by road to- (a) any factory registered under or governed by the Factories Act, 1948(Act No.63 of 1948);or (b) any society registered under the Societies Registration Act, 1860 (Act No.21 of 1860) or under any other law for the time being in force in any part of India; or (c) any co-operative society established by or under any law; or (d) any person registered under the Central Goods and Services Tax Act or the Integrated Goods and Services Tax Act or the State Goods and Services Tax Act or the Union Territory Goods and Services Tax Act; or (e) any body corporate established, by or under any law; or (f) any partnership firm whether	Goods Transport Agency (GTA)	(a) Any factory registered under or governed by the Factories Act, 1948(Act No.63 of 1948); (or) (b) any society registered under the Societies Registration Act, 1860 (Act No.21 of 1860) or under any other law for the time being in force in any part of India; (or) (c) any co-operative society established by or under any law; (or) (d) any person registered under the Central Goods and Services Tax Act or the Integrated Goods and Services Tax Act or the State Goods and Services Tax Act or the Union Territory Goods and Services Tax Act; (or) (e) any body corporate established, by or under any law; (or) (f) any partnership firm whether registered or not under any law including association of persons; (or)

	registered or not under any law including association of persons; or (g) any casual taxable person.		(g) any casual taxable person; located in the taxable territory.
2	Services supplied by an individual advocate including a senior advocate by way of representational services before any court, tribunal or authority, directly or indirectly, to any business entity located in the taxable territory, including where contract for provision of such service has been entered through another advocate or a firm of advocates by way of legal services, directly or indirectly, to a business entity.	An individual advocate including a senior advocate or firm of advocates.	Any business entity located in the taxable territory.
3	Services supplied by an arbitral tribunal to a business entity.	An arbitral tribunal.	Any business entity located in the taxable territory.
4	Services provided by way of sponsorship to any body corporate or partnership firm.	Any person	Any body corporate or partnership firm located in the taxable territory.
5	Services supplied by the Central Government, State Government, Union territory or local authority to a business entity excluding, - (1) renting of immovable property, and (2) services specified below- (i) services by the Department of Posts by way of speed post, express parcel post, life insurance, and agency services provided to a person other than Central Government, State Government or Union territory or local authority; (ii) services in relation to an aircraft or a vessel, inside or outside the precincts of a port or an airport; (iii) transport of goods or passengers.	Central Government, State Government, Union territory or local authority	Any business entity located in the taxable territory.
6	Services supplied by a director of a company or a body corporate to the said company or the body corporate.	A director of a company or a body corporate	The company or a body corporate located in the taxable territory.
7	Services supplied by an insurance agent to any person carrying on insurance business.	An insurance agent	Any person carrying on insurance business, located in the taxable territory.
8	Services supplied by a recovery agent to a banking company or a financial institution or a non-banking financial company.	A recovery agent	A banking company or a financial institution or a non-banking financial company, located in the taxable territory.
9	Supply of services by an author, music composer, photographer, artist or the like by way of transfer or permitting the use or enjoyment of a copyright covered under clause (a) of sub-section (1) of section 13 of the Copyright Act, 1957 relating to original literary, dramatic, musical or artistic works to a	Author or music composer, photographer, artist, or the like	Publisher, music company, producer or the like, located in the taxable territory.

	publisher, music company, producer or the like.		

Explanation.- For purpose of this notification,-

(a)The person who pays or is liable to pay freight for the transportation of goods by road in goods carriage, located in the taxable territory shall be treated as the person who receives the service for the purpose of this notification.

(b) "Body Corporate" has the same meaning as assigned to it in clause (11) of section 2 of the Companies Act, 2013.

(c) the business entity located in the taxable territory who is litigant, applicant or petitioner, as the case may be, shall be treated as the person who receives the legal services for the purpose of this notification.

(d) the words and expressions used and not defined in this notification but defined in the Andhra Pradesh Goods and Services Tax Act, the Integrated Goods and Services Tax Act, and the Union Territory Goods and Services Tax Act shall have the same meanings as assigned to them in those Acts.

2. This notification shall come into force on the 1st day of July, 2017.

(BY ORDER AND IN THE NAME OF GOVERNOR OF ANDHRA PRADESH)

Dr. D.SAMBASIVA RAO
SPECIAL CHIEF SECRETARY TO GOVERNMENT

To
The Commissioner of Printing, Stationery and Stores Purchase (Publication Wing), A.P., Vijayawada ... for publication of the Notification (he is requested to supply 20 copies of the notification to this Department and 200 copies to the Commissioner of Commercial Taxes, Andhra Pradesh, Vijayawada)
The Commissioner of Commercial Taxes, Andhra Pradesh, Vijayawada.
Copy to:
The General Administration (Vigilance & Enforcement) Department, B.R.K.R.Govt. Offices Building Complex, Tank Bund Road, Hyderabad.
The Secretary, Sales Tax Appellate Tribunal, D.No.60-50-30/12(2), Meghana Towers, Opp:Gurudwara Bus Stop, Visakhapatnam-530013.
The State Representative before the Sales Tax Appellate Tribunal, O/o. the Secretary, Sales Tax Appellate Tribunal, D.No.50-50-30/12(2),Meghana Towers, Opp:Gurudwara Bus Stop,Visakhapatnam-530 013.
The Director General, General Administration (Vigilance & Enforcement)
Dept., B.R.K.R.Govt. Offices Building Complex, Tank Bund Road,Hyderabad.
The Law (H) Department.
The P.S. to Special Chief Secretary to Chief Minister.
The P.S. to the Hon'ble Minister (Finance & Commercial Taxes).
Sf/Sc.

//FORWARDED::BY ORDER//

SECTION OFFICER